Attorney Docket No.: PB60788

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Cook et al. May 22, 2008

Serial No.: 10/598,973

Filed: March 15, 2005

For: Pyrazolo[3,4-β] Pyridine Compounds, And Their Use as PDE4

Inhibitors

Commissioner for Patents Mail Stop: PCT P.O. Box 1450

Alexandria, Va 22313-1450

RESPONSE TO NOTIFICATION OF MISSING REQUIREMENTS UNDER 35 U.S.C. 371 (DO/EO/US)

Sir:

This letter is in response to the "Notice to File Missing Parts" mailed on April 8, 2008, which indicates that the Oath or Declaration of the inventors for the subject patent application is not part of the filewrapper and requesting a copy of the sequence listing.

The declaration was filed with the USPTO 5 May 2008.

Applicant has reviewed the specification and was unable to locate any sequences and therefore respectfully disagrees with Notification of Missing Requirements and believes that a Sequence Listing is not required.

Please charge any additional requisite fees for the filing of the enclosed Declaration or credit any over-payment to Deposit Account No. 19-2570.

Respectfully submitted,

/JamesMKanagy/

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